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**BEFORE THE ARIZONA CORPORATION COMMISSION**

TOM FORESE  
Chairman

BOB BURNS  
Commissioner

ANDY TOBIN  
Commissioner

BOYD DUNN  
Commissioner

JUSTIN OLSON  
Commissioner

Arizona Corporation Commission

**DOCKETED**

FEB 28 2019

**DOCKETED BY**

IN THE MATTER OF THE COMMISSION  
INQUIRY INTO POSSIBLE  
MODIFICATION OF THE FEDERAL  
INCOME TAX REFORM RATE  
ADJUSTMENT

DOCKET NO. AU-00000A-17-0379

DECISION NO. 77104ORDER

Open Meeting  
October 11, 2018

Phoenix, Arizona

BY THE COMMISSION:

**FINDINGS OF FACT**

1. On May 29, 2018, the Commission held a Workshop in the Matter of the Commission Inquiry into Possible Modification of the Federal Income Tax Reform Adjustment. The specific focus of this Workshop was on the Arizona Corporation Commission's ("ACC" or "Commission") treatment of the recovery of income taxes on Contributions-in-aid-of-Construction ("CIAC") and Advances-in-aid-of-Constructions ("AIAC"). At the conclusion of this Workshop, the Commission directed all interested parties to submit comments regarding this issue by June 22, 2018, and Staff was to submit its report by July 19, 2018, containing Staff's recommendations. On July 20, 2018, Staff requested until July 31, 2018, to submit the Staff Report and recommendations. Staff filed the original Staff Report on August 2, 2018. Some parties have filed comments thereon.

2. The TCJA was enacted into Law on December 22, 2017. The TCJA contained a number of provisions of relevance to the Arizona Corporation Commission ("Commission" or "ACC") regulated utilities, including a reduction in corporate federal income tax rates from

1 graduated rates topping out at 35 percent to a flat 21 percent rate, which in effect, created a  
2 requirement to recalculate Accumulated Deferred Income Tax balances to reflect the lower federal  
3 income tax rate, and the requirement that water and wastewater utilities treat contributions as taxable  
4 revenues in the year of receipt. The tax rate reduction provisions of the TCJA were effective January  
5 1, 2018.

6 3. Prior to 1988 the Commission allowed an income tax expense allowance at corporate  
7 tax rates in rate cases for tax pass-through entities such as Partnerships and Sub-Chapter S  
8 Corporations as well as Sole-Proprietorships.

9 4. Due to the effects of the Tax Reform Act of 1986, this policy was revised in Decision  
10 No. 55839 (January 8, 1988) in the Consolidated Water Utilities, Ltd. ("Consolidated") rate cases in  
11 Docket Nos. E-1009-86-216, 217, and 332. Consolidated was organized as a partnership. In part,  
12 the Decision reads:

13 In our analysis, we cannot rationally allow expenses for income taxes in any form  
14 which are not actually paid by the operating entity that controls the water utilities. In  
15 this case, Consolidated will pay no taxes on the income which it generates from the  
16 rates which are authorized hereinafter. Therefore, we shall not allow any income tax  
17 expense to be charged to its ratepayers.

18 5. This policy remained in effect until a Revised Income Tax Policy was adopted by the  
19 Commission in Decision No. 73739 (February 21, 2013) in the Generic Docket No. W-00000C-06-  
20 0149. The policy applied to Limited Liability Companies, Subchapter S Corporations, Partnerships,  
21 as well as Sole-Proprietorships. In part, the Policy reads:

22 We are persuaded that the failure to include income tax expense needlessly  
23 discriminates against tax pass-through entities and creates an artificial impediment to  
24 investment in utility infrastructure [...] Thus, we hereby adopt a new policy which  
25 allows imputed income tax expense in the cost of service for Limited Liability  
26 Companies, Subchapter S Corporations, and Partnerships [...] thus, the policy will  
27 apply to Sole-Proprietorships as well as tax pass-through entities.  
28

6. This policy remained in effect until a revised Income Tax Policy was adopted by the Commission in Decision No. 76631 (March 29, 2018) in the Generic Docket No. W-00000-17-0183. The revised policy applies to Limited Liability Companies, Subchapter S Corporations, Partnerships, as well as Sole-Proprietorships. In part, this Decision No. 76631 reads:

IT IS THEREFORE ORDERED that the Commission income tax policy going forward is to not allow an income tax expense for pass-through entities that are not directly subject to income tax...

IT IS FURTHER ORDERED that on a case-by-case basis Staff may consider recommending income tax expense recoveries in the cost of service for Class D and Class E pass-through entities. Staff and the Commission shall not consider income tax expense recoveries in the cost of service for Class A, B and C pass-through entities.

7. This is the income tax policy currently in effect at the Commission. Therefore, pass-through entities would not be allowed to recovery any income taxes gross-up from developers for any contributions.

8. At the direction of the Commission during the Workshop on Taxation of Contributions-in-Aid-of-Construction ("CIAC") and Advances-in-Aid-of-Construction ("AIAC") held on May 29, 2018, Staff surveyed the actions taken to date by the State Public Service Commissions of California, Florida, Illinois, New Mexico, New York, Oregon, Texas and Utah. A summary of the responses received is presented in Attachment C to this Staff Report.

#### STAFF ANALYSIS AND RECOMMENDATIONS

9. Staff reevaluated the four methodologies discussed in the September of 1987 Staff Report which was referenced in the Commission's current policy found in Decision No. 55774. In addition, Staff gave consideration to a fifth methodology, which Staff is referring to as the Hybrid Gross-up Sharing Methodology. These five methodologies are as follows:

Method 1 - Allow utilities to gross-up the contributions for the full tax liability.

Method 2 - Allow utilities to gross-up contributions but on a present value basis.

1 Method 3 - Allow utilities to self-pay and receive proper ratemaking treatment for  
2 the taxes paid and the carrying value thereon to be offset by the value of tax  
3 depreciation taken on assets received.

4 Method 4 - Allow for alternative funding methods.

5 Method 5 - Allow utilities to gross-up the contribution for the full tax liability but  
6 share the funding of the income tax liability with developers this method would also  
7 allow rate base recognition for the taxes paid and the carrying value thereon to be  
8 offset by the value of tax depreciation taken on assets received.

9 10. The Commission's current Policy, found in Decision No. 55774, dated October 21,  
10 1987, authorizes the use of Method 1 and Method 3 from the above list.

11 11. *Allow Utilities to Gross-Up Contributions for Full Tax Liability* (Method 1). This  
12 method is adopted in the current Commission policy. Staff believes this method is still appropriate  
13 and should be maintained. However, Staff recommends that the Commission set the income tax  
14 gross-up rate that could be required by utilities. Staff supports an income tax gross-up rate of 33.1  
15 percent, which is structured around a 21 percent federal tax rate and a State of Arizona tax rate of  
16 4.9 percent. Net of federal tax benefits the state tax rate is 3.87 percent for a total tax rate of 24.87  
17 percent. Utilities with existing agreements that already include the recovery of funds to pay income  
18 liabilities would be prohibited from seeking recovery of an additional income tax gross-up from  
19 developers.

20 12. *Allow Utilities to Gross-Up Contribution but on a Net Present Value Basis ("NPV")*  
21 (Method 2). This method was discussed in Decision No. 55774, but the Commission declined to  
22 adopt this method. Staff noted this method as imprecise. Staff also noted that this method is  
23 complicated and subject to inconsistency/variability with regards to the assumptions used in making  
24 the NPV calculation and raised concerns regarding possible case-by-case discrimination in how the  
25 NPV calculations were made. Staff continues to believe that the concerns regarding the NPV  
26 calculations outweigh the perceived advantage associated with this method and that the method  
27 should not be adopted by the Commission. Staff notes that several parties suggested that adding  
28 complexity to the Commission's Policy should be avoided. Even parties who support recognition

1 of a NPV calculation have indicated that attempting to continually “tweak” these assumptions would  
2 not be a productive exercise. To mitigate these concerns, Staff recommends that only the future  
3 recognition of depreciation expense be included in the NPV calculation.

4 13. *Allow Utilities to Self-Pay the Tax and Receive Proper Ratemaking Treatment*  
5 (Method 3). This method is adopted in the current Commission policy. Staff believes this method  
6 is still appropriate and should be maintained. Under this method, the utility would “pre-pay” the tax  
7 and record this payment as a deferred debit which would be amortized over the life of the underlying  
8 asset or assets and recovered through base rates. The self-pay method avoids the tax-on-tax impact  
9 that accompanies the gross-up method, and thus, is less costly to ratepayers, because ultimately, any  
10 cost incurred by the utility will be passed through to ratepayers. Several parties have indicated that  
11 the Commission should guarantee rate base treatment for all income tax liabilities that are discharged  
12 under the self-funding method. However, Staff believes that utilities should have the opportunity to  
13 seek rate base treatment of such deferrals but not be guaranteed rate base treatment of such cost  
14 deferrals. Staff recommends that under Method 3, the tax gross-up rate would be set at 24.87  
15 percent, compared to 33.1 percent under Method 1. Further, to the extent that utilities receive a tax  
16 basis in plant received and is eligible to record tax depreciation, the taxes paid upfront shall be offset  
17 by the benefits related to tax depreciation.

18 14. *Allow for Alternative Funding Methods* Method 4. This consideration was addressed  
19 in the Staff memorandum attached to Decision No. 55774 but was not identified as an adopted  
20 methodology in Commission Decision No. 55774. Utilities have the option of considering  
21 alternatives rather than relying on contributions when funding infrastructure addition needs. Long-  
22 term financial planning would reasonably include an assessment of how to utilize internally-  
23 generated cash flows, and when stock or bond placements will be needed. Management must also  
24 be fully cognizant of the bearing that a reliance on contributions has on rate base. Staff does not  
25 believe that this needs to be formally adopted as an acceptable methodology in the Commission’s  
26 policy.

27 15. *Hybrid Gross-Up Sharing Arrangement - Allows utilities to gross-up the contribution*  
28 *for the full tax liability but share the funding of the tax liability with developers* Method 5. This

1 method is not included in the Commission's current policy. The sharing of income tax liability  
2 between developers and the utility was suggested by several parties filing comments. Staff supports  
3 the Hybrid Gross-Up method, but only if the Commission protects ratepayer interests by setting the  
4 parameters for this sharing arrangement. Staff notes that it is a certainty that any income tax funding  
5 allocated to utilities through any sharing arrangement would increase the cost to existing ratepayers.  
6 In fact, every dollar of tax funding liability that is shifted to the regulated utility (and away from the  
7 developer) will, over time, increase the cost recoveries ultimately required from existing customers  
8 by a multiple of this dollar shift. The specific parameters recommended by Staff would be the  
9 following:

- 10 a. The percent of the income tax gross-up factor applicable to the developer  
11 contributions would include the tax gross-up rate resulting from an allocation  
12 of 75 percent of the income tax liability to developers. The gross-up rate on  
13 developer contributions under this 75 percent allocation requirement is 24.83  
14 percent. Staff notes that under its recommendation the 24.83 percentage  
15 gross-up rate would represent a combined state and federal tax rate. Further  
16 Staff notes that the gross-up rate calculation would be dependent upon the  
17 percentage of the tax liability being allocated or assigned to developers by the  
18 Commission. This scenario-specific rate variance occurs because only the  
19 developer portion of such income tax funding responsibility would be subject  
20 to the tax-on-tax element of the gross-up calculation.
- 21 b. Utility may seek rate base treatment on taxes paid which are to be offset by  
22 the tax depreciation taken by the value of tax assets received.
- 23 c. Any subsequent request for recovery of the portion of the income taxes paid  
24 on contributions by the utility shall not include a tax-on-tax consideration;  
25 and
- 26 d. Utilities with existing agreements that already include the recovery of funds  
27 to pay income liabilities would be prohibited from seeking additional  
28 recovery of any additional income tax gross-up from developers.



16. *Gross up Sharing Method* – We agree with Staff that there should be a gross up sharing method. However, we do not agree with Staff's methodology. Instead, we approve the following "Gross Up Sharing Method."

Under this method, developers, landowners and other applicants for service who provide contributions and advances will pay a gross up to water and wastewater utilities based on a 55 percent sharing of the income tax expense in an amount determined by the following formula:

At this time, assuming Arizona state tax does not conform to adopt this tax, the gross up to be paid by developers would be 15 percent. If Arizona does confirm with the federal tax, the gross up will increase to 18 percent.

$$\text{Income Tax Gross Up Factor \%} = \frac{1}{(1 - \text{composite income tax rate \%})} - 1 = \text{Income Tax Gross Up Factor \%}$$

$$\begin{aligned} \text{Income Tax \% Payable by Developers} &= \text{Income Tax Gross Up Factor \%} * \text{Developer Share of Income Taxes (55\%)} \\ &= \text{Income Tax \% Payable by Developers} \end{aligned}$$

Under this method, a utility may seek rate base treatment on taxes paid which are to be offset by the tax depreciation taken by the value of the tax assets received. Any subsequent request for recovery of the portion of the income taxes paid on contributions by the utility shall not include tax on tax consideration. Utilities with existing agreements that already include the recovery of funds to pay income liabilities would be prohibited from seeking additional recovery of any additional income tax gross up from developers.

AIAC are defined in R14-2-401 and R14-2-601 as "funds provided to the utility by the applicant under the terms of a main extension agreement, the value of which may be refundable". With regards to the income tax liabilities on AIAC, Staff acknowledges that currently the provisions of the TCJA would generally require AIAC to be reported as income in the year received. However, additional complexities must also be acknowledged and accommodated with regards to the taxability of AIAC. It is Staff's understanding that

1 subsequent AIAC refunds would be recognized as reductions to taxable income in the years  
2 when such refunds are made. In treating the income tax funding on AIAC in a matter  
3 consistent with the treatment of income taxes on CIAC, the Commission should require that  
4 utilities maintain detailed records tracking the subsequent year reported income reductions  
5 attributable to AIAC refunds and that the resulting future "tax savings" be refunded to the  
6 developer and/or be captured as reductions to any deferred costs ultimately found to be the  
7 responsibility of ratepayers. The Commission's policy is to not allow an income tax expense  
8 for pass-through entities that are not directly subject to income tax. Therefore, pass-through  
9 entities would not be allowed to recovery any income taxes gross-up from developers for  
10 any AIAC. To the extent that a pass-through entity owned by a "C" corporation recognizes  
11 corporate tax expense from any contributions received, the pass-through utility can recover  
12 corporate tax expense according to the methods allowed in the policy.

13 17. Staff notes that stakeholders submitted many recommendations in filed comments  
14 and most of these have been addressed directly, or indirectly, within the Staff recommendations  
15 contained in this Staff Report. However, Staff presents the following additional observations in  
16 response to select submissions:

- 17 1. A portion of the currently authorized Hook-Up Fees ("HUFs") should be used  
18 to pay any related income taxes.

19  
20 Staff Response:

21 Staff recommends that HUF be treated consistent with other contributions.  
22 Staff notes that some stakeholders have filed comments about the ability to  
23 use HUF's to pay part of the income taxes triggered by the receipt of the  
24 HUF's. As discussed above, Staff recommends that Class A to C utilities pick  
25 one methodology to be used for all CIAC and AIAC received. If a Class A  
26 to C utility opts for the self-pay method, then it would continue to collect the  
27 amount stated in its tariff. If Class A to C utility seeks to gross up for share  
28 the tax burden, it would need to file to have its tariff amended to allow for



1 collection of these taxes. While Staff recognizes that this might be a burden,  
2 Staff recommend that all Class D and E utilities would need to have its tariff  
3 amended to provide for the collection of income taxes.

4  
5 Some genesis agreements from which some HUFs are derived may already  
6 include a gross-up for paying income tax liabilities, so the Commission policy  
7 should prohibit any double recovery of such income tax liability funding.

- 8  
9 2. The State of Arizona has not adopted “conforming language” that would also  
10 make contributions taxable, in the year received, at the state level.

11  
12 Staff Response:

13 Arizona HB 2647, signed into law by the Governor on April 5, 2018. The  
14 language in this new state law is still being evaluated, and additional state  
15 legislative action may be forthcoming if, and when the IRS issues further  
16 clarifications. For now, Staff’s recommendations treat contributions as if they  
17 will be taxable at the state level.

- 18  
19 3. Utilities should be required to true-up the collected income tax gross-up to  
20 reflect the actual effective tax rate paid by the utility for the years that the  
21 contributions were reported as taxable revenues.

22  
23 Staff Response:

24 Staff does not support such a requirement. Application of such a requirement  
25 would be confusing, resulting in inconsistent tax treatment over time, not  
26 predictable, and obtaining the tax returns and attempting to recalculate tax  
27 funding commitment could be time consuming and complex, especially if  
28 amendments to previously filed tax returns became an issue.

1           18.       Staff considered five methodologies for funding the income taxes on contributions  
2 but recommends that the Commission adopt three methodologies for the ACC-regulated Class A, B,  
3 and C water and wastewater utilities.

- 4                   a.       First Method – Full Gross-up using an income tax gross-up rate of 33.1  
5                               percent;
- 6                   b.       Second Method – Self-Pay using an income tax rate of 24.87 percent, and that  
7                               the “pre-payment” of taxes be recorded as a deferred debit and amortized over  
8                               the useful life of the underlying assets offset by benefits of tax related  
9                               depreciation on the asset; or,
- 10                  c.       Third Method – A Hybrid Full Gross-Up Sharing Arrangement using an  
11                               allocation of 75 percent of the responsibility for income tax liabilities to  
12                               developers<sup>1</sup>, which results in a required 24.83 percent income tax gross-up on  
13                               contributions. Sharing of the tax burden be recorded as a deferred debit and  
14                               amortized over the useful life of the underlying assets offset by the pro rata  
15                               share of the benefits of tax related depreciation on the asset.

16           19.       Staff recommends that Class D and E water and wastewater utilities utilize the Full  
17 Gross-Up Methodology (the “First Method”).

18           20.       We do not accept Staff’s recommendation that would require a utility to use the same  
19 method on hook- up fees and other contributions and advances. All Class A and B utilities shall be  
20 required to self-pay the taxes associated with hook-up fee contributions by using a portion of the  
21 hook-up fee contributions received. Class A and B utilities will have the option of either self-pay  
22 or the gross up sharing method for paying the tax associated with other contributions and advances  
23 in aid of construction. However, once the utility has made a selection regarding the payment of  
24 taxes for other contributions and advances in aid of construction, the utility must consistently follow  
25 that methodology for all its ACC regulated divisions and affiliates through the state. Class C, D,  
26 and E water and wastewater utilities shall use the full gross up methodology. Also, for energy public  
27

28           \_\_\_\_\_  
1 The use of the word developers also meant builders or homeowners as well.

1 service corporations, the 2017 TCJA did not effectively change the tax treatment of CIAC and  
2 AIAC. As a result, Staff recommends that these entities be allowed to continue to utilize the  
3 procedures currently approved by the Commission.

4 21. The Commission's policy is to not allow an income tax expense for pass-through  
5 entities that are not directly subject to income tax. Therefore, pass-through entities would not be  
6 allowed to recovery any income taxes gross-up from developers for any contributions. To the extent  
7 that a pass-through entity owned by a "C" corporation recognizes corporate tax expense from any  
8 contributions received, the pass-through utility can recover corporate tax expense according to the  
9 methods allowed in the policy

10 22. Similar to CIAC, AIAC will be treated as taxable income in the period received.  
11 Refunds related to the AIAC shall be treated as a reduction in income in the period the refunds are  
12 made.

13 23. Class C, D and E utilities, along with Class A and B utilities opting for full gross-up,  
14 or a hybrid sharing, would need to file to have their respective tariffs amended to provide for the  
15 collection of income taxes. Absent such amendments, utilities would be considered to have used  
16 the self-pay methods on HUFs.

#### 17 CONCLUSIONS OF LAW

18 1. The entities subject to this decision are public service corporation as defined in  
19 Article XV, Section 2 of the Arizona Constitution.

20 2. The Commission has jurisdiction of the public service corporations and the subject  
21 matter of this filing.

22 3. It is the public interest for the Commission to define the parameters that will be used  
23 by public utilities for the treatment of Contributions in Aid of Construction and Advances in Aid of  
24 Construction.

#### 25 ORDER

26 IT IS THEREFORE ORDERED that all ACC regulated Class A and B water and wastewater  
27 utilities shall have the option of choosing between the Self-pay Method or the Gross Up Sharing  
28 Method for the treatment of contributions and advances in aid of construction, and hook-up fees.

1 IT IS FURTHER ORDERED that utilities selecting Method 2 are required to track the “pre-  
2 payment” of taxes and record them as a deferred debit, to be amortized over the useful tax life of the  
3 underlying assets, offset by the benefits of the tax related depreciation on the asset. Ratemaking  
4 recognition of the deferred debit shall not occur unless and until the related plant is also recognized  
5 for ratemaking purposes.

6 IT IS FURTHER ORDERED that utilities selecting Method 3 are required to track the pro  
7 rata share of the “pre-payment” of taxes and record them as a deferred debit, to be amortized over  
8 the useful tax life of the underlying assets, offset by the benefits of the tax related depreciation on  
9 the asset. Ratemaking recognition of the deferred debit shall not occur unless and until the related  
10 plant is also recognized for ratemaking purposes.

11 IT IS FURTHER ORDERED that once a utility has selected a methodology, that  
12 methodology shall be applied utility wide, including for all Class C, D, and E affiliates.

13 IT IS FURTHER ORDERED that Class C, D and E utilities shall use the full gross up  
14 methodology.

15 IT IS FURTHER ORDERED that all Class A and B utilities shall self-pay the taxes  
16 associated with hook-up fee contributions by using a portion of the hook-up fee contributions  
17 received. Class A and B utilities will have the option of either self-pay or the gross up sharing  
18 method for paying the tax associated with other contributions and advances in aid of construction.  
19 However, once the utility has made a selection regarding the payment of taxes for other contributions  
20 and advances in aid of construction, the utility must consistently follow that methodology for all its  
21 ACC regulated divisions and affiliates through the state.

22 IT IS FURTHER ORDERED that pass-through entities as defined in Decision No. 76631,  
23 not be allowed to recover any income tax gross-ups from developers for any contributions. To the  
24 extent that a pass-through entity owned by a “C” corporation recognizes corporate tax expense from  
25 any contributions received, the pass-through utility can recover corporate tax expense according to  
26 the methods allowed in the policy

27 IT IS FURTHER ORDERED that the energy public service corporations be allowed to  
28 continue to utilize the procedures currently approved by the Commission.

1 IT IS FURTHER ORDERED that utilities are prohibited from double recovering any income  
2 tax liabilities.

3 IT IS FURTHER ORDERED that no rate base determination is being made by the  
4 Commission through the implementation of this policy.

5 IT IS FURTHER ORDERED that the provisions of this order are effective immediately.  
6  
7

8 **BY THE ORDER OF THE ARIZONA CORPORATION COMMISSION**

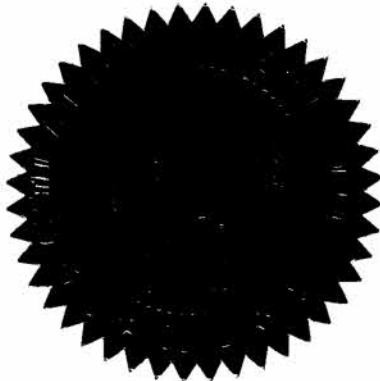
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10   
CHAIRMAN BURNS

  
COMMISSIONER DUNN

11  
12   
COMMISSIONER TOBIN

  
COMMISSIONER KENNEDY

  
COMMISSIONER OLSON



IN WITNESS WHEREOF, I, MATTHEW J. NEUBERT,  
Executive Director of the Arizona Corporation Commission,  
have hereunto, set my hand and caused the official seal of this  
Commission to be affixed at the Capitol, in the City of  
Phoenix, this 28 day of February, 2019.

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28

  
MATTHEW J. NEUBERT  
EXECUTIVE DIRECTOR

DISSENT: \_\_\_\_\_

DISSENT: \_\_\_\_\_

EOA: BAB:nr/WVC

1 Generic Investigation  
 2 Docket No. (AU-00000A-17-0379)

3 ATC Outdoor DAS, LLC  
 10 Presidential Way  
 Woburn, Massachusetts 01801

Spectrotel, Inc.  
 3535 State Highway 66 - 7  
 Neptune, New Jersey 07753

Robert Millar  
 Crown Castle NG West, LLC  
 2000 Corporate Drive  
 Canonsburg, Pennsylvania 15317

4 Granite Telecommunications, LLC  
 100 Newport Ave. Ext.  
 Quincy, Massachusetts 02171

Karl Tucker  
 MCI Communications Services, Inc.  
 One Verizon Way  
 Basking Ridge, New Jersey 07920

NewPath Networks, LLC  
 2000 Corporate Drive  
 Canonsburg, Pennsylvania 15317

6 Americom Technologies, Inc. dba  
 Network  
 Utilization Service  
 Post Office Box 990-165  
 Boston, Massachusetts 02199

Marie Cataldo  
 Verizon Long Distance, LLC  
 One Verizon Way, MC VC21E027A  
 Basking Ridge New Jersey 07920

Konatel Inc.  
 1910 Minno Drive, Suite 210  
 Johnstown, Pennsylvania 15905

8 iBasis Retail Inc.  
 10 Maguire Road, Building 3  
 Lexington, Massachusetts 02421

Verizon Wireless (VAW) LLC  
 One Verizon Way  
 Mailcode VC53S480  
 Basking Ridge, New Jersey 07920

Access Point, Inc.  
 1100 Crescent Green, Suite 109  
 Cary, North Carolina 27518

10 GC Pivotal LLC  
 265 Winter Street  
 Waltham, Massachusetts 02451

Alltel Communications of the SW  
 Holdings, Inc.  
 One Verizon Way, Mailcode VC53S475  
 Basking Ridge, New Jersey 07920

Snet America, Inc., dba Frontier Long  
 Distance  
 100 CTE Drive  
 Dallas, Pennsylvania 18612

11 Grasshopper Group, LLC  
 320 Summer St.  
 Boston, MA 02210

Alltel Communications, LLC  
 One Verizon Way, Mailcode VC53S475  
 Basking Ridge, New Jersey 07920

Frontier Communications of the  
 Southwest, Inc.  
 100 CTE Drive  
 Dallas, Pennsylvania 18612

13 Telecom Management, Inc.  
 39 Darling Avenue  
 South Portland, Maine 04106

Gila River Cellular General Partnership  
 One Verizon Way, Mailcode VC53S475  
 Basking Ridge, New Jersey 07920

Navajo Communications Co of AZ  
 100 CTE Drive  
 Dallas, Pennsylvania 18612

15 800 Response Information Services, LLC  
 1795 Williston Road  
 South Burlington, Vermont 05403

Teleport Communications America, LLC  
 Attn: Robert Cancellieri  
 One AT&T Way, Room 3B111H  
 Bedminster, New Jersey 07921

Citizens Telecom - Arizona (Mohave)  
 100 CTE Drive  
 Dallas, Pennsylvania 18612

16 ComTech21, LLC  
 One Barnes Parks S.  
 Wallingford, Connecticut 06492

BCN Telecom, Inc.  
 1200 Mt. Kemble Avenue, 3rd Floor  
 Morristown, New Jersey 07960

Citizens Telecom AZ White Mountains  
 100 CTE Drive  
 Dallas, Pennsylvania 18612  
 Frontier Communications of America,  
 Inc.  
 100 CTE Drive  
 Dallas, Pennsylvania 18612

18 Alliance Group Services, Inc.  
 1221 Post Road East  
 Westport, Connecticut 06880

Touchtone Communications, Inc.  
 16 South Jefferson Road  
 Whippany, New Jersey 07981

Frontier Communications Online and  
 Long Distance, Inc.  
 100 CTE Drive  
 Dallas, Pennsylvania 18612

19 Alliance Global Networks, LLC  
 Alliance Global Networks LLC  
 1221 Post Road E  
 Westport, Connecticut 06880

X2Comm, Inc.  
 270 South Main Street  
 Flemington, New Jersey 08822

Broadview Networks, Inc.  
 1018 West 9th Avenue  
 King of Prussia, Pennsylvania 19406

21 Teledata Solutions, Inc.  
 1767 Route 22 West  
 Union, New Jersey 07083

KDDI America Inc.  
 825 Third Avenue, 3rd Floor  
 New York, New York 10022

T-Mobile USA, Inc.  
 2711 Centerville Road, Suite 400  
 Wilmington, Delaware 19808

23 IPC Network Services, Inc.  
 3 Second Street, 15th Floor  
 Jersey City, New Jersey 07311

Metropolitan Telecommunications of  
 Arizona, Inc.  
 55 Water Street, 32nd Floor  
 New York, New York 10041

Metro PCS  
 2711 Centerville Road, Suite 400  
 Wilmington, Delaware 19808

24 Telco Experts, LLC  
 169 Ramapo Valley Drive  
 Floor 3 - 303  
 Oakland, New Jersey 07436

BCM One, Inc.  
 521 5th Avenue, 14th Floor  
 New York, New York 10175

TracFone Wireless, Inc.  
 Corporate Creations Network  
 3411 Silverside Road, Rodney Building  
 #104  
 Wilmington, Delaware 19810

26 Network Billing Systems, L.L.C.  
 155 Willowbrook Boulevard  
 Wayne, New Jersey 07470

MCC Telephony of the West, LLC  
 One Mediacom Way  
 Mediacom Park, New York 10918

28 Custom Network Solutions, Inc.  
 210 Route 4 E., Suite 102  
 Paramus, New Jersey 07652



1	Verizon LD, fka Bell Atlantic Comm 22001 Loudoun County Parkway Ashburn, Virginia 20147	ACN Communications Services, Inc. 1000 Progress Place Concord, North Carolina 28025	New Century Telecom, Inc. 3050 Royal Boulevard South, Suite 175 Alpharetta, Georgia 30022
2	NextGen Communications, Inc. 275 West Street, Suite 400 Annapolis, Maryland 21401	Conterra Ultra Broadband, LLC 2101 Rexford Road, Suite 200E Charlotte, North Carolina 28211	Interstate Telecommunications, Inc. 1385 Weber Industrial Drive Cumming, Georgia 30041
3	Michael W Quinn Time Warner Cable Business, LLC (Arizona) 13820 Sunrise Valley Drive Herndon, Virginia 20171	Enteleget Solutions, Inc. 3800 Arco Corp Drive, Suite 310 Charlotte, North Carolina 28273	WDT World Discount Telecommunications, Co. 1595 Peachtree Parkway, Suite 204-337 Cumming, Georgia 30041
4	Bandwidth.com CLEC, LLC 900 Main Campus Drive, Suite 500 Raleigh, North Carolina 27606	Voicecom Telecommunications, LLC 1130 Capital Pkwy. Carrollton, TX 75006	Hughes Network Systems, LLC 1595 Peachtree Parkway, Suite 204-337 Cumming, Georgia 30041
5	France Telecom Corporate Solutions, LLC 13775 McLearen Road Mailstop 1100 Oak Hill, Virginia 20171	WiMacTel, Inc. 2225 E. Bayshore Rd., Ste. 200 Palo Alto, CA 94303-3220	Tele Circuit Network Corporation 1815 Satellite Boulevard, Suite 504 Duluth, Georgia 30097
6	Better World Telecom, Inc. 11951 Freedom Drive, 13th Fl. Reston, Virginia 20190	WiMacTel, Inc. 2225 E. Bayshore Rd., Ste. 200 Palo Alto, CA 94303	U.S. South Communications, Inc. 250 Williams Street, Suite M100 Atlanta, Georgia 30303
7	Public Communications Services, Inc. Attn: Susan Cockerham 12021 Sunset Hills Road, Suite 100 Reston Virginia 20190	Susan Cockerham Crexendo Business Solutions, Inc. 1725 Windward Concourse, Suite 150 Alpharetta Georgia 30005	Time Warner Cable Information Svcs. 1050 Crown Pointe Parkway, Suite 1500 Atlanta, Georgia 30338
8	Global Tel*Link Corporation Attn: Susan Cockerham 12021 Sunset Hills Road, Suite 100 Reston, Virginia 20190	Cloudcall Inc., fka Synety, Inc. 6250 Shiloh Road, Suite 240 Alpharetta, Georgia 30005	Momentum Telecom, Inc. 1050 Crown Pointe Parkway Suite 1500 Atlanta, Georgia 30338
9	Value-Added Communications, Inc. Attn: Susan Cockerham 12021 Sunset Hills Road, Suite 100 Reston, Virginia 20190	Patriot Mobile, LLC, fka EOS Mobile Holdings 6250 Shiloh Road, Suite 240 Alpharetta, Georgia 30005	IP Networked Services 1050 Crown Pointe Parkway, Suite 1500 Atlanta, Georgia 30338
10	DSI-ITI, LLC 12021 Sunset Hills Road, Suite 100 Reston, Virginia 20190	Stream Communications, LLC 6250 Shiloh Road, Suite 240 Alpharetta, Georgia 30005	Telrite Corporation 2300 Windy Ridge Parkway, Suite 350S Atlanta, Georgia 30339
11	BT Communications Sales, LLC 11440 Commerce Park Drive Reston, Virginia 20191	The People's Operator USA, LLC 6250 Shiloh Road, Suite 240 Alpharetta, Georgia 30005	Bellsouth Long Distance Inc. 675 West Peachtree Street, Room 17E21 Atlanta, Georgia 30375
12	Toshiba America Information Systems, Inc. 1420 Spring Hill Road, Suite 401 McLean, Virginia 22102	Access2Go, Inc. 6250 Shiloh Road, Suite 240 Alpharetta, Georgia 30005	Teletonix Communications, LLC 4800 Spring Park Road #16 Jacksonville, Florida 32207
13	VIA SAT, Inc. 1420 Spring Hill Road, Suite 401 McLean, Virginia 22102	1 800 COLLECT 1725 Windward Concourse, Suite 150 Alpharetta, Georgia 30005	Reliant Communications, Inc. 801 International Parkway, 5th Floor Lake, Mary Florida 32746
14	SPOK Inc. 6850 Versar Center Ste. 420 - Tax Department Springfield Virginia 22151	Digium Cloud Services, LLC 6250 Shiloh Road, Suite 240 Alpharetta, Georgia 30005	Omnispring LLC 242 Rangeline Road Longwood, Florida 32750
15	Norstar Telecommunications, LLC 10025 Scenic View Road Vienna, Virginia 22182	American Phone Services, Corp. 308 Maxwell Road, Suite 100 Alpharetta, Georgia 30009	Nextiva Inc. 242 Rangeline Road Longwood, Florida 32750
16	Pay Tel Communications, Inc. Post Office Box 8179 Greensboro, North Carolina 27419	Telrite Corporation 4113 Monticello Street Covington, Georgia 30014	Great Call, Inc. 242 Rangeline Road Longwood, Florida 32750
17		Telrite Corporation Post Office Box 2207 Covington, Georgia 30015	Comm-Core LLC 242 Rangeline Road Longwood, Florida 32750

1	Connectme LLC 242 Rangeline Road Longwood, Florida 32750	Esco Technologies, LLC 242 Rangeline Road Longwood, Florida 32750	Telmax USA, L.L.C. 3350 SW 148th Street, Suite 400 Miramar, Florida 33027
2	Ready Wireless, Inc. 242 Rangeline Road Longwood, Florida 32750	Blue Ocean Technologies, Inc. 242 Rangeline Road Longwood, Florida 32750	Wholesale Carrier Services, Inc. 12350 NW 39th Street Coral Springs, Florida 33067
3	Thinking Phone Networks, Inc. 242 Rangeline Road Longwood, Florida 32750	Ting Inc. 242 Rangeline Road Longwood, Florida 32750	Ymax Communications Corp Post Office Box 6785 West Palm Beach, Florida 33405
4	MJ2IP LLC, DbA City Hosted Solutions 242 Rangeline Road Longwood, Florida 32750	Ipitimi Inc. 242 Rangeline Road Longwood, Florida 32750	Toly Digital Networks Inc. 1005 West Indiantown Road, Suite 201 Jupiter, Florida 33458
5	Puretalk Holdings, LLC 242 Rangeline Road Longwood, Florida 32750	S-Net Communications, Inc. 242 Rangeline Road Longwood, Florida 32750	NetWolves Network Services, LLC 4710 Eisenhower Boulevard, Suite E8 Tampa, Florida 33634
6	VOIP Street, Inc., dba VOIP Innovations 242 Rangeline Road Longwood, Florida 32750	MASSComm Inc. 242 Rangeline Road Longwood, Florida 32750	Tower Cloud, Inc. 9501 International Court North St. Petersburg, Florida 33716
7	Newvoicemedia US, Inc. 242 Rangeline Road Longwood, Florida 32750	First Choice Technology, Inc. 903 Lake Lilly Drive, Suite A125 Maitland, Florida 32751	Transworld Network, Corp. 255 Pine Avenue, N. Oldsmar, Florida 34677
8	Icommerce Services, Inc., dba Gymphone 242 Rangeline Road Longwood, Florida 32750	International Telecom, LTD 242 Rangeline Road Longwood, Florida 32780	Talton Communications, Inc. 910 Ravenwood Drive Selma, Alabama 36701
9	Simplevoip LLC 242 Rangeline Road Longwood, Florida 32750	Access Media Holdings, LLC Post Office Drawer 200 Winter Park, Florida 32790	Vincent Petrescu NECC Telecom, Inc. 4969 US Highway 42, Suite 2700 Louisville, Kentucky 40222
10	One Voice Communications, Inc. 242 Rangeline Road Longwood, Florida 32750	Flash Wireless, LLC Post Office Drawer 200 Winter Park, Florida 32790	Pulse Telecom LLC 4969 US Highway 42, Suite 2700 Louisville, Kentucky 40222
11	Wholesale Carrier Services, Inc. 242 Rangeline Road Longwood, Florida 32750	Cintex Wireless Post Office Drawer 200 Winter Park, Florida 32790	National Directory Assistance, LLC 12700 Townepark Way Louisville, Kentucky 40243
12	Go Solo Technologies of Florida One, Inc. 242 Rangeline Road Longwood, Florida 32750	Interface Security Systems Post Office Drawer 200 Winter Park, Florida 32790	I- Wireless 1 Levee Way, Suite 3104 Newport, Kentucky 41071
13	Small Office Systems, Inc. 242 Rangeline Road Longwood, Florida 32750	Talk America Services, LLC Post Office Drawer 200 Winter Park, Florida 32790-0200	Velocity the Greatest Phone Company Ever, Inc. 7130 Spring Meadows Drive, W. Holland, Ohio 43528
14	Dentaltek LLC 242 Rangeline Road Longwood, Florida 32750	Jennifer DePinto Advantage Telecommunications Corp. 3001 Aloma Avenue, Suite 304 Winter Park, Florida 32792	Ryan Tackett Broadvox-CLEC, LLC 75 Erieview Plaza, Suite 400 Cleveland, Ohio 44114
15	Panterra Networks, Inc. 242 Rangeline Road Longwood, Florida 32750	Reduced Rate Long Distance, LLC 1800 Rembrooke Drive, Suite 300 Orlando, Florida 32810	DCT Telecom Group, Inc. 27877 Clemens Road Westlake, Ohio 44145
16	Affiliated Technology Solutions, LLC 242 Rangeline Road Longwood, Florida 32750	Voxbeam Telecommunications, Inc., DbA Magic Telecom 6314 Kingspointe Parkway, Suite 1 Orlando, Florida 32819	Easton Telecom Services, LLC Summit II - Unit A 3046 Brecksville Road Richfield, Ohio 44286
17	Distributed Computing, Inc., dba Ten4pbx.Com 242 Rangeline Road Longwood, Florida 32750	Q Link Wireless, LLC 499 East Sheridan Street, Suite 400 Dania, Florida 33004	First Communications, LLC 3340 West Market Street Akron, Ohio 44333

1	American Telecommunications Systems, Inc. 4884 Dressler Road NW #A Canton, Ohio 44718	Telespan Communications, Inc. 5925 East P. True Parkway, Suite 7 West Des Moines, Iowa 50266	Cbeyond Communications, LLC 2323 Grand Boulevard, Suite 925 Kansas City, Missouri 64108
2		TCO Network, Inc. 13400 Bishops Lane, Suite 295 Brookfield, Wisconsin 53005	Ionex Communications North, Inc. 2323 Grand Boulevard, Suite 925 Kansas City, Missouri 64108
3	Cincinnati Bell Any Distance, Inc. 221 East Fourth Street, Suite 103-1170 Cincinnati, Ohio 45202	TDS Long Distance 525 Junction Road Madison, Wisconsin 53717	Unite Private Networks, LLC 7200 NW 86th Street, Suite M Kansas City, Missouri 64153
4	Evolve Business Solutions, LLC 221 East Fourth Street, Room 103-1070 Cincinnati, Ohio 45202	LoTel dba Coordinated Billing Services 4946 Devonshire Circle Shorewood, Minnesota 55331	Garmin USA, Inc. 1200 E. 151st Street Olathe, Kansas 66062
5	Multiline Long Distance, Inc. 8044 Montgomery Road Suite 700 Cincinnati, Ohio 45236	Donna Heaston Electric Lightwave, LLC 6160 Golden Hills Drive Golden Valley, Minnesota 55416	X5 OPCO, LLC 8675 West 96th Street, Suite 220 Overland Park, Kansas 66212
6	PNG Telecommunications, Inc. 8805 Governor's Hill Drive Cincinnati, Ohio 45249	POPP.com Inc. 620 Mendelssohn Avenue, North Golden Valley, Minnesota 55427	Icore Networks, Inc. 8675 West 96th Street, Suite 220 Overland Park, Kansas 66212
7	Telecare, Inc. 176 West Logan Street, Suite - 232 Noblesville, Indiana 46060	Onvoy, LLC 10300 Sixth Avenue, North Plymouth, Minnesota 55431	Clearly Communications 8675 West 96th Street, Suite 220 Overland Park, Kansas 66212
8	BullsEye Telecom, Inc. 25925 Telegraph Road, Suite 210 Southfield, Michigan 48033	CfL, L.L.C. 725 North Derby Lane North Sioux City, South Dakota 57049	Google North America Inc., dba Project Fi by Google 8675 West 96th Street, Suite 220 Overland Park, Kansas 66212
9	Nationwide Long Distance Service, Inc. 2000 Town Center, Suite 1900 Southfield, Michigan 48075	Orbitcom Inc. 1701 North Louise Drive Sioux Falls, South Dakota 57107	Truphone Inc. 8675 West 96th Street, Suite 220 Overland Park, Kansas 66212
10	LCR Telecommunications, LLC 100 West Big Beaver Road, Suite 200 Troy, Michigan 48084	ExteNet Systems, Inc. 3030 Warrenville Road, Suite 340 Lisle, Illinois 60532	USA Digital Communications, Inc. 8675 West 96th Street, Suite 220 Overland Park, Kansas 66212
11	Long Distance Consolidated Billing Co. 4010 West Walton Boulevard, Suite B Waterford, Michigan 48329	Peerless Network of Arizona, LLC 222 South Riverside Plaza, Suite 2730 Chicago, Illinois 60606	Wanrack LLC 25656 West 97th Street Lenexa, Kansas 66227
12	Eric Blackford Alliance Global Networks, LLC 107 West Michigan Avenue, 4th Floor Kalamazoo, Michigan 49007	iNetworks Group, Inc. 125 South Wacker, Suite 2510 Chicago, Illinois 60606	Sprint Spectrum L.P. 6391 Sprint Parkway MS: KSOPHT0101-Z2400 Overland Park, Kansas 66251
13	American Cyber Corporation dba Discount Plus 107 West Michigan, 4th Floor Kalamazoo, Michigan 49007	Access One, Inc. 820 West Jackson Boulevard, 6th Floor Chicago, Illinois 60607	Budget Prepay, Inc. 1325 Barksdale Boulevard, Suite 200 Bossier City, Louisiana 71111
14	American Telecom Systems 107 West Michigan Avenue, 4th Floor Kalamazoo, Michigan 49007	Julie M. Oost Airus, Inc.; Peerless Network of Arizona, LLC 840 South Canal, 7th Floor Chicago Illinois 60607	Cesar Caballero Windstream 4001 North Rodney Parham Road Little Rock, Alaska 72212
15	Rebecca W West Business Telecom, LLC 2851 Charlevoix Drive SE, Suite 209 Grand Rapids, Michigan 49546	Neutral Tandem- Arizona, LLC 550 West Adams Street, Suite 900 Chicago, Illinois 60661	Securus Technologies, Inc. 14651 Dallas Parkway, Suite 600 Dallas, Texas 75254
16	EarthLink Business LLC 2851 Charlevoix Drive, SE, Suite 209 Grand Rapids, Michigan 49546	Stratus Networks, Inc. 4700 North Prosper Road Peoria Heights, Illinois 61616	Network Innovations, Inc. Post Office Box 720128 Oklahoma City, Oklahoma 73172
17	CTC Communications Corp 2851 Charlevoix Drive, SE, Suite 209 Grand Rapids, Michigan 49546	Campus Communications Group, Inc. 206 North Randolph Street, Suite. 200 Champaign, Illinois 61824	Judith A. Riley ANPI Business, LLC Post Office Box 720128 Oklahoma City, Oklahoma 73172-0128
18	Deltacom, Inc., dba Earthlink Business 2851 Charlevoix Drive, SE, Suite 209 Grand Rapids, Michigan 49546		

1	Telecom North America Inc. Post Office Box 720128 Oklahoma City, Oklahoma 73172-0128	Distance / AT&T Long Di 1010 North St. Mary's Room 13-21 San Antonio, Texas 78215	Reliance Globalcom Services, Inc. 2000 South Colorado Boulevard, Suite 2-130 Denver, Colorado 80222
2	Mosaic Network LLC Post Office Box 720128 Oklahoma City, Oklahoma 73172-0128	Inmate Calling Solutions, LLC Attn: Ken Dawson 2200 Danbury San Antonio, Texas 78217	Intrado Communications, Inc. 1601 Dry Creek Drive Longmont, Colorado 80503
3	Enhanced Communications Group, LLC 312 SE Delaware Avenue Bartlesville, Oklahoma 74005	Scott Ferguson Cen-Tex Pay Telephone Co., Inc. 101 Sterling Browning San Antonio, Texas 78232	Central Telecom Long Distance, Inc. 102 S. Tejohn Street, 11th Floor Colorado Springs, Colorado 80903
4	Verizon Select Services, Inc. 600 Hidden Ridge, HQE01G44 Irving, Texas 75038	Operator Service Company, LLC 6010 Exchange Parkway San Antonio, Texas 78238	Rural Network Services, Inc. Post Office Box 7 Midvale, Idaho 83645
5	Americatel Corporation 433 East Las Colinas Boulevard, Suite 500 Irving, Texas 75039	Westel, Inc. 12015 Park Thirty Five Circle, Suite 208 Austin, Texas 78753-1811	John Stuart Midvale Telephone Company 2205 Keithley Creek Road Midvale, Idaho 83645
6	Matrix Telecom, Inc. 433 Las Colinas Boulevard E, Suite 500 Irving, Texas 75039-5658	NTS Communications Inc. 1220 Broadway Lubbock, Texas 79401	inContact, Inc., dba UCN, Inc. 75 W. Towne Ridge Parkway, Tower 1 Sandy, Utah 84070
7	American Messaging Services, LLC 1720 Lakepointe Drive, Suite 100 Lewisville, Texas 75057	Flat West Wireless, LLC 5225 South Loop 289, Suite 128 Lubbock, Texas 79424	CCI Network Services, LLC 155 North 400 West, Suite 100 Salt Lake City, Utah 84103
8	Metropcs of California, LLC 2250 Lakeside Boulevard Richardson, Texas 75082	Transtelco Inc. 500 West Overland Avenue, Suite 310 El Paso, Texas 79901	Jive Communications Inc. 3214 North University Avenue, Suite 610 Provo, Utah 84604
9	West Telecom Services LLC 3200 West Pleasant Run Road, Suite 300 Lancaster, Texas 75146	Telemanagement Systems, Inc. 8135 South Algonquian Circle Aurora, Colorado 80016	Joan S. Burke Law Offices of Joan S. Burke, P.C. 1650 North First Avenue Phoenix, Arizona 85003
10	Hypercube Telecom, LLC 3200 West Pleasant Run Road, Suite 300 Lancaster, Texas 75146	WilTel Communications, LLC 1025 Eldorado Boulevard Broomfield, Colorado 80021	Michael Patten Snell & Wilmer, LLP One Arizona Center 400 East Van Buren Street, Suite 1900 Phoenix, Arizona 85004 <a href="mailto:mpatten@swlaw.com">mpatten@swlaw.com</a> <a href="mailto:jthomes@swlaw.com">jthomes@swlaw.com</a> <a href="mailto:docket@swlaw.com">docket@swlaw.com</a> <a href="mailto:bcarroll@tep.com">bcarroll@tep.com</a> <a href="mailto:mdecorse@tep.com">mdecorse@tep.com</a> <b><u>Consented to Service by Email</u></b>
11	TeleQuality Communications, Inc. 21232 Gathering Oaks, Suite 107 San Antonio, Texas 78260	Level 3 Communications, LLC 1025 Eldorado Boulevard Broomfield, Colorado 80021	American Messaging Services, LLC 1720 Lakepointe Drive, Suite 100 Lewisville, Texas 75057
12	Todd Bradford Magna5 LLC 2828 North Harwood Street, Suite 1700 Dallas, Texas 75201	Nancy McCarty Broadwing Communications, LLC 1025 Eldorado Boulevard Broomfield, Colorado 80021	Beaver Dam Water Company, Inc. Post Office Box 550 Litchfield, Arizona 86432
13	NetworkIP, LLC 119 West Tyler Street, Suite 100 Longview, Texas 75601	Global Crossing Telecommunications, Inc. 1025 Eldorado Boulevard Broomfield, Colorado 80021	Beaver Valley Water Company, Inc. Post Office Box 421 Payson, Arizona 85547
14	Network Communications International Corp. 606 East Magrill Street Longview, Texas 75601	Global Crossing Local Services, Inc. 1025 Eldorado Boulevard Broomfield, Colorado 80021	inContact, Inc. dba UCN, Inc. 75 West Towne Ridge Parkway Tower 1 Sandy, Utah 84070
15	Network Operator Services, Inc. Post Office Box 3529 Longview, Texas 75606	Comcast Phone of Arizona, LLC 183 Inverness Drive West Englewood, California 80112	IMC/ Information Management Consultants 1630 East Briarwood Terrace Phoenix, Arizona 85048
16	Mercury Voice and Data, LLC 311 NNW Loop 323 Tyler, Texas 75702	dishNet Wireline, LLC 9601 South Meridian Boulevard Englewood, Colorado 80112	
17	New Cingular Wireless PCS, Inc. 1010 North St. Mary's, 9th Floor San Antonio, Texas 78215	Tw Telecom of Arizona, LLC 10475 Park Meadows Drive Littleton, Colorado 80124	
18	SBC Long Distance, LLC dba SBC Long		

1	Jennifer A. Cranston Gallagher & Kennedy, P.A. 2575 East Camelback Road, Suite 1100 Phoenix Arizona 85016-9225	Kevin Knutson 10807 North Sundown Drive Scottsdale, Arizona 85060	Ashline Group 14231 North 51st Drive Glendale, Arizona 85306
2			
3	XO Communications Services, Inc. 3930 East Watkins Street, Suite 200 Phoenix, Arizona 85034	Gila Local Exchange Carrier Box 5015 7065 West Allison Road Chandler, Arizona 85226	ADG Telecom, LLC 13954 West Waddell Road, Suite 103-463 Surprise, Arizona 85379
4			
5	Lorna Estates Water Co. LLC 11620 Bella Sierra Trail Prescott, Arizona 86305	The I.T. Workshop 890 West Elliot Road, Suite 110 Gilbert, Arizona 85233	Triplet Mountain Communications, Inc. Post Office Box 779 10 Telecom Lane Suite 2 Peridot, Arizona 85542
6	Melody Gallego Cactus-Stellar LTD 7200 South Marsteller Road Tucson, Arizona 85735	Craig A. Marks Craig A. Marks, PLC 10645 North Tatum Boulevard Suite 200-676 Phoenix, Arizona 85028 <a href="mailto:bryan.woltman@tdstelecom.com">bryan.woltman@tdstelecom.com</a> <a href="mailto:pdl@leviegroupp.com">pdl@leviegroupp.com</a> <a href="mailto:karen@leviegroupp.com">karen@leviegroupp.com</a> <a href="mailto:dand@ponderosatel.com">dand@ponderosatel.com</a> <a href="mailto:acaestro@aol.com">acaestro@aol.com</a> <a href="mailto:sheryl@farwestws.com">sheryl@farwestws.com</a> <a href="mailto:info@bigparkwater.com">info@bigparkwater.com</a> <a href="mailto:ngudovic@bigparkwater.com">ngudovic@bigparkwater.com</a> <a href="mailto:carl.erhart@ftr.com">carl.erhart@ftr.com</a> <a href="mailto:CraigAMarksPLC@gmail.com">CraigAMarksPLC@gmail.com</a> <a href="mailto:psherrill@teamzona.com">psherrill@teamzona.com</a> <a href="mailto:doc.wininger@pnpt.com">doc.wininger@pnpt.com</a> <a href="mailto:jeff.handley@tdstelecom.com">jeff.handley@tdstelecom.com</a> <a href="mailto:mjboos@ponderosatel.com">mjboos@ponderosatel.com</a> <a href="mailto:steven.metts@vtc.com">steven.metts@vtc.com</a> <a href="mailto:troy.judd@vtc.net">troy.judd@vtc.net</a> <a href="mailto:virgil.barnard@vtc.net">virgil.barnard@vtc.net</a> <a href="mailto:michele@socen.com">michele@socen.com</a> <a href="mailto:stephenj@socen.com">stephenj@socen.com</a> <a href="mailto:jeff@jeffrockettllaw.com">jeff@jeffrockettllaw.com</a> <a href="mailto:john.stuart@mtcom.com">john.stuart@mtcom.com</a> <a href="mailto:tsabo@swlaw.com">tsabo@swlaw.com</a> <b><u>Consented to Service by Email</u></b>	Valley Connections, LLC Post Office Box 970 Wilcox, Arizona 85644
7			
8	Q Mountain Mobile Home Park Post Office Box 4930 Quartzsite, Arizona 85359		White Mountain Communications, Inc. Post Office Box 2329 Pinetop, Arizona 85935
9	Shepard Water Company 10430 North Martinez Lake Road Yuma, Arizona 85365		ValuTel Communications, Inc., dba Valuetel Communications Post Office Box 25663 Albuquerque, New Mexico 87125
10			
11	T-Mobile USA, Inc. 2711 Centerville Road Suite 400 Wilmington, Delaware 19808		National Access Long Distance, Inc. 871 Coronado Center Drive, Suite 200 Henderson, Nevada 89052
12			
13	TING Inc. 242 Rangeline Road Longwood, Florida 32750		Affinity Network Incorporated, dba QuantumLink Communications 250 Pilot Road, Suite 300 Las Vegas, Nevada 89119
14	TNCI Operating Company LLC 114 East Haley Street - A Santa Barbara, California 93101		U.S. Telecom Long Distance, Inc. 3960 Howard Hughes Parkway 5th Floor #5001F Las Vegas, Nevada 89119
15			
16	Wanrack LLC 25656 West 97th Street Lenexa, Kansas 66227		Nosva Limited Partnership dba Cierracom Systems 250 Pilot Road, Suite 300 Las Vegas, Nevada 89119
17			
18	Norman Curtright Qwest Corporation, dba Centurylink QC 20 East Thomas Road, First Floor Phoenix, Arizona 85012 <a href="mailto:Norm.curtright@centurylink.com">Norm.curtright@centurylink.com</a> <a href="mailto:Reed.peterson@centurylink.com">Reed.peterson@centurylink.com</a> <b><u>Consented to Service by Email</u></b>	Telesphere Access, LLC 9237 East Via de Ventura, Suite 250 Scottsdale, Arizona 85258	Jessica Renneker NOS Communications, Inc. 250 Pilot Road Las Vegas, Nevada 89119
19		Broadband Dynamics, LLC 8757 East Via De Commercio, 1st FL. Scottsdale, Arizona 85258	
20			
21	Re-Invent Telecom, LLC 10190 East McKellips Road Scottsdale, Arizona 85256	Universal Telecom 10105 East Via Linda, Building 103 Suite 103-244 Scottsdale, Arizona 85258	XYN Communications, LLC 8275 Eastern Avenue, #200 Las Vegas, Nevada 89123
22			
23	Mitel NetSolutions, Inc. 1146 North Alma School Road Mesa, Arizona 85201 Jeffrey Crockett Crockett Law Group, PLLC 2198 East Camelback Road, Suite 305 Phoenix, Arizona 85016 <a href="mailto:bcole@azvision.net">bcole@azvision.net</a> <a href="mailto:jeff@jeffrockettllaw.com">jeff@jeffrockettllaw.com</a> <a href="mailto:gdrummond@azvision.net">gdrummond@azvision.net</a> <a href="mailto:chuber@ssvec.com">chuber@ssvec.com</a> <a href="mailto:kchapman@ssvec.com">kchapman@ssvec.com</a> <a href="mailto:jblair@ssvec.com">jblair@ssvec.com</a> <a href="mailto:dbane@ssvec.com">dbane@ssvec.com</a> <a href="mailto:tom@redrocktelecom.com">tom@redrocktelecom.com</a> <a href="mailto:shane@redrocktelecom.com">shane@redrocktelecom.com</a> <b><u>Consented to Service by Email</u></b>	Leap Frog Telecom, LLC, dba Voce Telecom 8426 East Shea Boulevard Scottsdale, Arizona 85260	Network Service Billing, Inc. 7251 West Lake Mead Boulevard, Suite 300 Las Vegas, Nevada 89128
24		Paxx Telecom, LLC Post Office Box 12637 Scottsdale, Arizona 85267	Wide Voice, LLC 410 South Rampart Street, Suite 390 Las Vegas, Nevada 89145
25			
26		Cio Now, LLC Post Office Box 13241 Scottsdale, Arizona 85267	Custom Teleconnect, Inc. 6242 West. Desert Inn Road Las Vegas, Nevada 89146
27		CVC CLEC, LLC 2922 South Roosevelt Street Tempe, Arizona 85282	Communications Network Billing, Inc. 200 South Virginia Street 8th Floor Reno, Nevada 89501
28			



1	America Net, LLC 3580 Wilshire Boulevard, 17th Floor Los Angeles, California 90010	Clear World Communications Corporation 3843 South Bristol Street Santa Ana, California 92704-7426	Eschelon Telecom of Arizona, Inc., dba Integra Telecom 18110 SE 34th Street, Building One, Suite 100 Vancouver, Washington 98683
2	Curatel, LLC 1605 West Olympic Boulevard, Suite 800 Los Angeles, California 90015	TNCI Operating Company LLC 114 East Haley Street, Suite A Santa Barbara, California 93101	Mountain Telecommunications of Arizona, Inc. 18110 SE 34th Street Building 1, Suite 100 Vancouver, Washington 98683
3	Comnet (USA) LLC 700 South Flower Street, Suite 950 Los Angeles, California 90017	Working Assets Funding Service Inc. 101 Market Street, Suite 700 San Francisco, California 94105	Gold Line Telemanagement, Inc. 300 Allstate Parkway Markham Ontario, Canada L3R 0P2
4	Telmate LLC 10940 Wilshire Boulevard, Suite 2030 Los Angeles, California 90024	TTI National, Inc. 201 Spear Street, 7th Floor San Francisco, California 94105	Ajo Improvement Company PO Drawer 9 Ajo, Arizona 85321
5	Network Enhanced Technologies, Inc. 269 Beverly Drive, Suite 1533 Los Angeles, California 90212	Greenfly Networks, Inc. 450 Townsend Street San Francisco, California 94107	Arizona Electric Power Cooperative, Inc PO Box 670 Benson, Arizona 85602
6	Legacy Long Distance International, Inc. 10833 Valley View Street, Suite 150 Cypress, California 90630	Jaroth, Inc. 2001 Crown Canyon Road, Suite 201 San Ramon, California 94583	Arizona Public Service Company PO Box 53999 Station 9708 Phoenix, Arizona 85072-3999
7	Academy of Business Leadership 444 Ocean Boulevard, Suite 800 Long Beach, California 90802-4529	QuantumShift Communications, Inc. 12657 Alcosta Boulevard, Suite 418 San Ramon, California 94583	Calpine Energy Solutions, LLC 401 W. A St., Ste. 500 San Diego, California 92101
8	Total Holdings, Inc., dba GTC Communications 3777 Long Beach Boulevard, Suite 300 Long Beach, California 90807	Rio Virgin Telephone Co. dba Reliance Connects Post Office Box 189 Estacada, Oregon 97023	Columbus Electric Cooperative, Inc PO Box 631 Deming, New Mexico 88030
9	Bruce Li Opex Communications, Inc. 3777 Long Beach Boulevard, Suite 300 Long Beach, California 90807	Brenda Crosby Cascade Access, LLC 303 SW Zobrist Estacada, Oregon 97023	Dixie-Escalante Rural Electric Association, Inc. 71 E. Hwy. 56 Beryl, Utah 84714-5197
10	Airmex Communications, Inc. 121 West Lexington Drive Glendale, California 91203-2203	Consumer Cellular, Inc. Attn Jill Leonetti, CFO 12447 SW 69th Avenue Portland, Oregon 97223	Duncan Valley Electric Cooperative, Inc. PO Box 440 Duncan, Arizona 85534
11	Airespring Inc. 6060 Sepulveda Boulevard Suite 220 Van Nuys, California 91411	Credit Union Wireless, LLC Post Office Box 12398 Salem, Oregon 97309	Garkane Energy Cooperative, Inc. PO Box 465 Loa, Utah 84747
12	Preferred Long Distance, Inc. Attn Keith Nussbaum 16830 Ventura Boulevard, Suite 350 Encino, California 91436	Buehner Fry, Inc. 389 SW Scalehouse Court, Suite 100 Bend, Oregon 97702	Graham County Electric Cooperative, Inc. PO Drawer B Pima, Arizona 85543
13	Enhanced Communication Network, Inc. 1031 South Glendora Avenue West Covina, California 91790	T-Mobile West, LLC 12920 SE 38th Street Bellevue, Washington 98006	Mohave Electric Cooperative, Inc. PO Box 1045 Bullhead City, AZ 86430-1045
14	NobleTel, LLC 5973 Avenida Encinas, Suite 202 Carlsbad, California 92008	Accessline Communications Corporation 3310 146th Place, S.E. Bellevue, Washington 98007	Navopache Electric Cooperative, Inc. 1878 W. White Mountain Blvd. Lakeside, Arizona 85929
15	North County Communications Corporation 3802 Rosencrans, Suite 485 San Diego, California 92110	Navajo Communications Company, Inc. 1800 41st Street Everett, Washington 98203	Sulphur Springs Valley Electric Cooperative, Inc. 350 N. Haskell Ave. Willcox, Arizona 85643
16	Secured Retail Networks, Inc. 26000 Town Centre Drive, Suite 100 Foothill Ranch, California 92610	Raymond Lee Frontier Citizens Utilities Rural 1800 41st Street Everett, Washington 98203	Trico Electric Cooperative, Inc. PO Box 930 Marana, Arizona 85653-0930
17	Pacific Communications, LLC 18655 Teller Avenue Irvine, California 92612-1610		



1	Tucson Electric Power Company Attn: Melissa Morales Post Office Box 711, MS HQE910 Tucson, Arizona 85702 <a href="mailto:mpatten@swlaw.com">mpatten@swlaw.com</a> <a href="mailto:jthomes@swlaw.com">jthomes@swlaw.com</a> <a href="mailto:docket@swlaw.com">docket@swlaw.com</a> <a href="mailto:bcarroll@tep.com">bcarroll@tep.com</a> <a href="mailto:mdecorse@tep.com">mdecorse@tep.com</a> <b><u>Consented to Service by Email</u></b>	Arivaca Townsite Cooperative Water Company, Inc. PO Box 398 Arivaca, Arizona 85601	Bob B. Watkins PO Box 85160 Tucson, Arizona 85754
2		Arizona Water Company PO Box 29006 Phoenix, Arizona 85038	Bonita Creek Land & Homeowner's Association 251 N. Big Al's Run Payson, Arizona 85541
3		Arroyo Water Company, Inc. PO Box 3077 Payson, Arizona 85541	Boynton Canyon Enchantment Homeowners Association 525 Boynton Canyon Rd. Sedona, Arizona 86336
4	UNS Electric, Inc. Attn: Melissa Morales Post Office Box 711, MS HQE910 Tucson, Arizona 85702	Ash Fork Development Association, Inc. PO Box 436 Ash Fork, Arizona 86320	Bradshaw Water Company PO Box 12758 Prescott, Arizona 86304
5	Alliant Gas, LLC 200 West. Longhorn Road Payson, 85541	Ashcreek Water Company PO Box 86205 Phoenix, Arizona 85080	Brooke Water LLC PO Box 82218 Bakersfield, Arizona 93380
6	Copper Market, Inc. Attn: Accounting Dept. Post Office Box 245 Bagdad, Arizona 86321	Avra Water Cooperative, Inc. 11821 W. Picture Rocks Rd. Tucson, Arizona 85743	Thomas Mumaw Pinnacle West Capitol Corporation 400 N. 5 <sup>th</sup> St. M.S. 8695 Phoenix, Arizona 85004 <a href="mailto:Thomas.Mumaw@pinnaclewest.com">Thomas.Mumaw@pinnaclewest.com</a> <a href="mailto:Debra.Orr@aps.com">Debra.Orr@aps.com</a> <a href="mailto:Kerri.Carnes@aps.com">Kerri.Carnes@aps.com</a> <a href="mailto:Thomas.Loquvam@pinnaclewest.com">Thomas.Loquvam@pinnaclewest.com</a> <b><u>Consented to Service by Email</u></b>
7	Duncan Valley Electric Cooperative, Inc. – Gas Division Post Office Box 440 Duncan, Arizona 85534	Baca Float Water Company PO Box 1536 Tubac, Arizona 85646	
8	Southwest Gas Corporation 5241 Spring Mountain Road. Post Office Box 98510 Las Vegas, Nevada 89193 <a href="mailto:Catherine.mazzeo@swgas.com">Catherine.mazzeo@swgas.com</a> <a href="mailto:Matt.derr@swgas.com">Matt.derr@swgas.com</a> <b><u>Consented to Service by Email</u></b>	Beardsley Water Company, Inc. c/o First National Management, Inc. PO Box 120 Apache Junction, Arizona 85217-1020	Caballeros Water Company, Inc. 1551 S. Vulture Mine Rd. Wickenburg, Arizona 85390
9	UNS Gas, Inc. Attn: Melissa Morales Post Office Box 711, Mailstop HQE910 Tucson, Arizona 85702	Beaver Dam Water Company, Inc. – Water PO Box 550 Littlefield, Arizona 86432	Cactus-Stellar Limited HCR 2, Box 469 Tucson, Arizona 85735
10	A. Petersen Water Company, Inc. PO Box 364 Overgaard, Arizona 85933	Beaver Valley Water Company, Inc. PO Box 421 Payson, Arizona 85547	Camp Verde Water System, Inc. PO Box 340 Camp Verde, Arizona 86322
11	Abra Water Company, Inc. PO Box 515 Paulden, Arizona 86334	Bellemont Water Co. PO Box 31176 Flagstaff, Arizona 86003	Casa Grande South Water Company 211 N. Florence St., Ste. 107 Casa Grande, Arizona 85222
12	Adaman Mutual Water Company 16251 W Glendale Ave Litchfield Park, Arizona 85340	Bermuda Water Company, Inc. 1240 E. State St., Ste. 115 Pahrump, Nevada 89048	Cayetano, Inc. PO Box 14858 Tucson, Arizona 85732-4858
13	Aguila Water Services, Inc. PO Box 1086 Sun City, Arizona 85372	Berneil Water Company PO Box 219 Tempe, Arizona 85280-0219	C-D Oasis Water Company 1665 10th St. Douglas, Arizona 85607
14	Antelope Lakes Water Company, Inc. PO Box 350 Chino Valley, Arizona 86323	Bidegain Water Company PO Box 538 Kearny, Arizona 85137	Cedar Grove Water, Inc. PO Box 364 Overgaard, Arizona 85933
15	Antelope Water Company PO Box 843 Wellton, Arizona 85356	Big Park Water Company 45 Castle Rock Rd., Ste. 4 Sedona, Arizona 86351	Cerbat Water Company 7313 E. Concho Dr., Ste. B Kingman, Arizona 86401
16	Anway Manville Water Company, L.L.C. PO Box 85160 Tucson, Arizona 85754	BN Leasing Corporation PO Box 961050 Ft. Worth, Texas 76161	Chaparral City Water Company 12021 N. Panorama Dr. Fountain Hills, Arizona 85268
17	Appaloosa Water Company PO Box 3150 Chino Valley, Arizona 86323		

1	Chaparral Water Properties, Inc. PO Box 85160 Tucson, Arizona 85754	Donald Steven McAdams 10434 230th St. Delta, Iowa, 52550	Liberty Utilities (Black Mountain Sewer) Corp. 12725 W. Indian School Rd., Ste. D101 Avondale, Arizona 85392
2	Chino Meadows II Water Company PO Box 350 Chino Valley, Arizona 86323	Lake Pleasant Sewer Company 2390 E. Camelback Rd., Ste. 310 Phoenix, Arizona 85016	Liberty Utilities (Entrada Del Oro) Corp. 12725 W. Indian School Rd., Ste. D101 Avondale, Arizona 85392
4	Cibola Mutual Water Company RR2, Box 77 Cibola, Arizona 85328	Greenehaven Sewer Company, Inc. PO Box 5122 Greenehaven, Arizona 86040	Liberty Utilities (Gold Canyon Sewer) Corp. 12725 W. Indian School Rd., Ste. D101 Avondale, Arizona 85392
5	Cienega Water Company, Inc. 7804 Riverside Dr. Parker, Arizona 85344	Balterra Sewer Corp. c/o Global Water Resources, Inc. 21410 North 19th Avenue, Suite 220 Phoenix, Arizona 85027	Liberty Utilities (Litchfield Park Water and Sewer) Corp. 12725 W. Indian School Rd., Ste. D101 Avondale, Arizona 85392
6	Circle City Water Company, LLC PO Box 82218 Bakersfield, Arizona 93380	Beaver Dam Water Company, Inc. – Sewer Post Office Box 550 Littlefield, Arizona 86432	Liberty Utilities (Rio Rico Water and Sewer) Corp. 12725 W. Indian School Rd., Ste. D101 Avondale, Arizona, 85392
7	Citrus Park Water Co. Inc. 4743 E. 30th Place Yuma, Arizona 85365	Bensch Ranch Utilities, LLC 7581 East Academy Boulevard, Suite 229 Denver, Colorado 80230	Martinez Lake Sewer Company 10430 N. Martinez Lake Rd. Yuma, Arizona 85365
10	Clear Springs Utility Company, Inc. PO Box 85160 Tucson, Arizona 85754	Cloud Nine Water Company, Inc. 96 Bel Aire Place, Suite 140 Sierra Vista, Arizona 85635	MHC Operating Limited Partnership c/o Equity Lifestyle Properties, Inc. Attn: Linda Fairlamb 2 N. Riverside Plaza, Ste 800 Chicago, Illinois 60606
11	Clearwater Utilities Company, Inc. 20441 W. Cheyenne Rd. Buckeye, Arizona 85326	Coronado Utilities, Inc. 7581 East Academy Boulevard, Suite 229 Denver, Colorado 80230	Mountain Pass Utility Company 9532 E. Riggs Rd Sun Lakes, Arizona 85248
12	Coldwater Canyon Water Company PO Box 637 Black Canyon City, Arizona 85324	Double Diamond Utilities, Inc. 3636 North Central Avenue, Suite 700 Phoenix, Arizona 85012	Oak Creek Utility Corporation PO Box 1020 Apache Junction, Arizona 85117-4039
13	Community Water Company of Green Valley 1501 S. La Canada Dr. Green Valley, Arizona 85622	Jason Gellman EPCOR Water Arizona, Inc. 2355 West Pinnacle Peak Road, Suite 300 Phoenix, Arizona 85027 <a href="mailto:jgellman@epcor.com">jgellman@epcor.com</a> <a href="mailto:shubbard@epcor.com">shubbard@epcor.com</a> <b><u>Consented to Service by Email</u></b>	Picacho Sewer Company 9532 E. Riggs Rd Sun Lakes, Arizona 85248
14	Cordes Lakes Water Company PO Box 219 Tempe, AZ 85280	Fisher's Landing Water and Sewer Works, LLC Post Office Box 72188 Yuma, Arizona 85365	Pima Utility Company 9532 E. Riggs Rd. Sun Lakes, Arizona 85248 Pine Meadows Utilities, LLC 7581 E. Academy Blvd., Ste. 229 Denver, Colorado 80230
15	Crown King Water Company, Inc. 4918 W Park View Lane Glendale, Arizona 85310	Global Water - Picacho Cove Utilities Company c/o Global Water Resources, Inc. 21410 North 19th Avenue, Suite 220 Phoenix, Arizona 85027	Red Rock Utilities, LLC 2200 E. River Rd., Ste. 115 Tucson, Arizona 85718
16	Dateland Public Service Co., Inc. PO Box 3011 Dateland, Arizona 85333	Global Water-Palo Verde Utilities Company, Inc. c/o Global Water Resources, Inc. 21410 North 19th Avenue, Suite 220 Phoenix, Arizona 85027	Rio Verde Utilities, Inc. 25609 Danny Lane Rio Verde, Arizona 85263
17	Dateland Water LLC Post Office Box 98 Anacortes, Washington 98221	Hassayampa Utility Company, Inc. c/o Global Water Resources, Inc. 21410 N. 19th Ave., Ste. 220 Phoenix, Arizona 85027	Saddlebrooke Utility Company 9532 E. Riggs Rd. Sun Lakes, Arizona 85248
18	Far West Water & Sewer, Inc. 13157 East 44th Street Yuma, Arizona 85367	Johnson Utilities L.L.C. 5230 E. Shea Blvd., Ste. 200 Scottsdale, Arizona 85254	Santa Rosa Utility Company 9532 E. Riggs Rd Sun Lakes, Arizona 85248
19	Desert Valencia Water, Inc. 10858 N. Sand Canyon Place Tucson, Arizona 85737		
20	Diversified Water Utilities, Inc. 4700 E. Thomas Rd., Ste. 203 Phoenix, Arizona 85018-7703		
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1	Seven Canyons Water Treatment Company 755 Golf Club Way Sedona, Arizona 86336	White Mountain Water Company PO Box 24204 Tempe, AZ 85285	Valley Pioneer's Water Company, Inc. 5998 W. Chino Dr. Golden Valley, AZ 86413
2			
3	Southwest Environmental Utilities, LLC 5230 E. Shea Blvd., Ste. 200 Scottsdale, Arizona 85254	White Horse Ranch Owners Assoc., Inc. c/o HOAMCO PO Box 10000 Prescott, AZ 86304	Valle Verde Water Company PO Box 85160 Tucson, AZ 85754
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5	Sunrise Vistas Utilities Company PO Box 8555 Ft. Mohave, Arizona 86427	White Hills Water Company, Inc. PO Box 30626 Mesa, AZ 85275	Vail Water Company 1010 N. Finance Center Dr., Ste. 200 Tucson, AZ 85710
6	The Links at Coyote Wash Utilities, LLC 7581 E. Academy Blvd., Ste. 229 Denver, Colorado 80230	West End Water Co. 9098 W. Pinnacle Peak Rd. Peoria, AZ 85383	Utility Systems, LLC 173 S. Blackfoot Rd. Payson, AZ 85541
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8	Utility Source, LLC 20525 E. Chandler Heights Rd. Queen Creek, Arizona 85142-9500	Water Utility of Northern Scottsdale, Inc. c/o Global Water Resources, Inc. 21410 N. 19th Ave., Ste. 220 Phoenix, AZ 85027	Twin Hawks Utility, Inc. PO Box 70022 Tucson, AZ 85737
9	Verde Santa Fe Wastewater Company, Inc. 7581 E. Academy Blvd., Ste. 229 Denver, Colorado 80230	Water Utility of Greater Tonopah, Inc. c/o Global Water Resources, Inc. 21410 N. 19th Ave., Ste. 220 Phoenix, AZ 85027	Turner Ranches Water & Sanitation Company PO Box 1020 Apache Junction, AZ 85217-1020
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11	Woodruff Utility Company, Inc. 21020 N. Pima Rd. Scottsdale, Arizona 85255	WATCO, Inc. PO Box 364 Overgaard, AZ 85933	Tubac Water Company, Inc. 1359 Pomegranate Lane Golden, CO 80401
12	Yucca Water Association, Inc. PO Box 575, Frontage Rd Yucca, AZ 86438	Walnut Creek Water Company, Inc. 119 E. Andy Devine Ave. Kingman, AZ 86401	Truxton Canyon Water Company, Inc 7313 E. Concho Dr., Ste. B Kingman, AZ 86401
13			
14	Yarnell Water Improvement Assoc., Inc. PO Box 727 Yarnell, AZ 85362	Walden Meadows Community Co-Op 9325 Donegal Dr., Ste. A Kirkland, AZ 86332	Tortolita Water Company, Inc. PO Box 57037 Tucson, AZ 85732-7037
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16	Woody's Enterprises, LTD 580 W. Wickenburg Way Wickenburg, AZ 85390	Voyager Water Company PO Box 85160 Tucson, AZ 85754	Tonto Village Water Company, Inc. 173 S. Blackfoot Rd. Payson, AZ 85541
17	Woodruff Water Company, Inc. 21020 N. Pima Rd. Scottsdale, AZ 85255	Voyager at White Mountain Lakes Water Company, Inc. PO Box x90890 White Mountain Lake, AZ 85912	Tonto Creek Water Company, LLC PO Box 13993 Mesa, AZ 85216
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19	Winchester Water Company, L.L.C. PO Box 86453 Phoenix, AZ 85080	Viva Development Corporation PO Box 12863 Tucson, AZ 85732	Tonto Basin Water Co., Inc. 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230
20	Willow Springs Utilities, LLC 3275 W. Ina Rd., Ste. 275 Tucson, AZ 85741-2338		Tierra Mesa Estates Water Co. 4743 E. 30th Place Yuma, AZ 85365
21			
22	Willow Lakes Property Owners Association, Inc. PO Box 875 Benson, AZ 85602	Virgin Mountain Utilities Company, Inc. PO Box 668 Littlefield, AZ 85432	Tierra Linda Water Company, Inc. PO Box 14858 Tucson, AZ 85732
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24	William P. Farr Dbas Salome Water Company PO Box 550 Salome, AZ 85348	Vernon Valley Water, Inc. PO Box 364 Overgaard, AZ 85933	Tierra Buena Water Company, Inc. 12540 W. Bethany Home Rd. Litchfield Park, AZ 85340
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26	William F. Lesko Dbas Heckethorn Water Company 4400 E. Button Lane Flagstaff, AZ 86005	Verde Lakes Water Corporation 2867 S. Verde Lakes Dr., Ste. B Camp Verde, AZ 86322-6595	Thim Water Corporation PO Box 85160 Tucson, AZ 85754
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28	Wickenburg Ranch Water, LLC PO Box 16460 Phoenix, AZ 85011	Valley View Water Company 2930 E. Elm St. Phoenix, AZ 85016	Thim Utility Co. PO Box 85160 Tucson, AZ 85754
		Valley Utilities Water Company, Inc. 6808 N. Dysart Rd., Ste. 112 Glendale, AZ 85307	

1	Tall Pines Estates Water & Improvement Association HC 31 Box 25 707 Western Lane Mormon Lake, AZ 86038	Shepard Water Company, Inc. 10430 N. Martinez Lake Rd. Yuma, AZ 85365	Q Mountain Mobile Home Park PO Box 4930 Quartzsite, AZ 85359
2		Seven Canyons Water Company 755 Golf Club Way Sedona, AZ 86336	Puesta Del Sol Water Company 11301 E. Indigo Rd. Prescott Valley, AZ 86315
3	Tacna Water Management Company 4743 E. 30th Place Yuma, AZ 85365	Santa Rosa Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248	Pueblo Del Sol Water Company 4090 Canyon de Flores Sierra Vista, AZ 85650
4	Sunrise Water Company 9098 W. Pinnacle Peak Rd. Peoria, AZ 85383	Sandario Water Company, Inc. PO Box 85160 Tucson, AZ 85754	Ponderosa Water L.L.C. 10106 W. Fossil Creek Rd. Strawberry, AZ 85544
5	Sunrise Vistas Utilities Company PO Box 8555 Ft. Mohave, AZ 86427	Sahuarita Water Company, L.L.C. 4549 E. Fort Lowell Rd. Tucson, AZ 85712	Ponderosa Utility Corporation 949 Osage St. Flagstaff, AZ 86005
6	Sunrise Utilities, L.L.C. 190 E. Mesquite Blvd., Unit A Mesquite, NV 89027	Saguaro Water Company 4010 E. Illinois Tucson, AZ 85714	Pinecrest Water Company, Inc. PO Box 97 Nutrioso, AZ 85932
7	Sun Valley Farms Unit V1 Water Co., Inc. 3698 E. Hashknife Draw Rd. San Tan Valley, AZ 85140	Rose Valley Water Company PO Box 1444 Green Valley, AZ 85622-1444	Pine Valley Water Company 480 Raintree Rd. Sedona, AZ 86351
8	Sun Leisure Estates Utilities Company, Inc. PO Box 1074 Yuma, AZ 85366	Roosevelt Lake Resort, Inc. PO Box 695 Roosevelt, AZ 85545	Picacho Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
9	Stoneman Lake Water Company, Inc. PO Box 10061 Sedona, AZ 86339	Rincon Water Company HC #70 Box 3601 Sahuarita, AZ 85629	Picacho Peak Water Company 1850 N. Central Ave., Ste. 1100 Phoenix, AZ 85004
10	Sterling Water Company 12438 N. Saguaro Blvd., Ste. 114 Fountain Hills, AZ 85268	Rillito Water Users Association PO Box 668 Rillito, AZ 85654	Perkins Mountain Water Company 1240 E. State St., Ste. 115 Pahrump, NV 89048
11	Starlight Water Company, Inc. PO Box 85160 Tucson, AZ 85754	Ridgeview Utility Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248	Peoples Valley Water Company PO Box 88006 Phoenix, AZ 85080
12	Spring Branch Water Company, Inc. 1223 S. Clearview Ave., Ste. 103 Mesa, AZ 85209	Ray Water Company, Inc. 414 N. Court Ave. Tucson, AZ 85701	Payson Water Co., Inc. 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230
13	Spanish Trail Water Company 2200 E. River Rd., Ste. 115 Tucson, AZ 85718	Rancho Del Conejo Community Water Co-op, Inc. 13130 W. Rudasill Rd. Tucson, AZ 85743	Park Water Company, Inc. PO Box 85160 Tucson, AZ 85754
14	Acme Water LLC 365 E. Coronado Rd - 200 Phoenix, AZ 85004	Rancheros Bonitos Water Co., L.L.C. 4743 E. 30th Place Yuma, AZ 85365	Oatman Water Company, L.L.C. c/o Steve Anderson 9184 N. 81st St. Scottsdale, AZ 85258
15	Southland Utilities Company, Inc. PO Box 85160 Tucson, AZ 85754	Rainbow Parks, Inc. Db a Escapees at North Ranch 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230	Oak Creek Water Co., No 1 90 Oak Creek Blvd. Sedona, AZ 86336
16	South Rainbow Valley Water Coop. PO Box 5581 Goodyear, AZ 85338	Quail Creek Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248	Oak Creek Public Service, LLC PO Box 103 Cornville, AZ 86325
17	Sonoita Valley Water Company PO Box 85160 Tucson, AZ 85754	Q Mountain Water, Inc. c/o Bruce Jacobson 1334 S. 5th Ave. Yuma, AZ 85364	Navajo Water Co., Inc. 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230
18	Sitgreaves Water Company PO Box 3048 Show Low, AZ 85902		Groom Creek Water Users Association PO Box 3897 Prescott, Arizona 86302

1	Narvol D. Bales dba Sunizona Water Co. c/o Melinda Cauvin Law Office of Melinda Cauvin PO Box 1480 Benson, AZ 85602	Francisco Grande Utility Company 26000 Gila Bend Hwy. Casa Grande, Arizona 85222	Halcyon Acres Annex No. 2 Water Company, Inc. PO Box 85160 Tucson, Arizona 85754
2		Gadsden Water Company, Inc. PO Box 519 Somerton, Arizona 85350	Halcyon Acres Water Users Association, Inc. PO Box 18448 Tucson, Arizona 85731-8448
3	Doney Park Water 5290 E. Northgate Loop Flagstaff, Arizona 86004	Global Water - Picacho Cove Water Company, Inc. c/o Global Water Resources, Inc. 21410 N. 19th Ave., Ste. 220 Phoenix, Arizona 85027	Harrisburg Utility Company, Inc. PO Box 905 Salome, Arizona 85348
4	Double Diamond Utilities, Inc. 3636 N. Central Ave., Ste. 700 Phoenix, Arizona 85012	Global Water-Santa Cruz Water Company c/o Global Water Resources, Inc. 21410 N. 19th Ave., Ste. 220 Phoenix, Arizona 85027	Heart Cab Co., Inc. c/o Amie Sulger, Vice President 2567 N. Calle Segundo Huachuca City, Arizona 85616
5	Double R Water Distributors, Inc. 60 Acoma Blvd. S, Ste. B-104 Lake Havasu City, Arizona 86403	Golden Corridor Water Company c/o Arizona Water Co. 3805 N. Black Canyon Hwy Phoenix, Arizona 85015	High Country Pines Water Company, Inc. 6033 N. 4th Place Phoenix, Arizona 85012
6	Dragoon Water Company PO Box 85160 Tucson, Arizona 85754	Golden Shores Water Company, Inc. PO Box 37 Topock, Arizona 86436	Hillcrest Water Company 915 E. Bethany Home Rd. Phoenix, Arizona 85014
7	DS Water Company PO Box 786 Desert Springs, Arizona 86432	Gonzalez Utility Services, LLC PO Box 86205 Phoenix, Arizona 85080	Holiday Enterprises Incorporated PO Box 309 Tombstone, Arizona 85638
8	Eagletail Water Company L.C. 21410 N. 19th Ave., Ste. 220 Phoenix, Arizona 85027	Goodman Water Company PO Box 85160 Tucson, Arizona 85754	Humboldt Water Systems, Inc PO Box 938 Mayer, Arizona 86333
9	Eden Water Company, Inc. 9488 N. Hot Springs Rd. Eden, Arizona 85535	Graham County Utilities, Inc. PO Drawer B Pima, Arizona 85543	Hydro-Resources, Inc. PO Box 3246 549 Camper Village Lane Grand Canyon, Arizona 86023
10	El Prado Water Company, Inc. 4743 E. 30th Place Yuma, Arizona 85365	Grand Canyon Caverns and Inn, LLC PO Box 180 Peach Springs, Arizona 86434	ICR Water Users Association PO Box 2344 Prescott, Arizona 86302-2344
11	Empirita Water Company, L.L.C. 2850 E. Skyline Dr., Ste. 100 Tucson, Arizona 85718	Grandview Water Company, Inc. 11455 S. 194th Dr. Buckeye, Arizona 85326	Jackson Spring Estates Home and Property Owners Assoc. 6139 E. Hermosa Vista Dr. Mesa, Arizona 85215
12	F. Wayne Thompson and Dorothy Thompson c/o Allen Ginsberg 809 W. Riordan Ranch Rd., Ste. 101, Box 166 Flagstaff, Arizona 86001	Granite Dells Water Company 3025 N. Highway 89 Prescott, Arizona 86301	Janice E. Worden & Lawrence A. Worden Worden Water Company 15150 W. Ajo Hwy., Ste. 568 Tucson, AZ 85735-2029
13	Farmers Water Company PO Box 7 Sahuarita, Arizona 85629	Granite Mountain Water Company PO Box 350 Chino Valley, Arizona 86323	Johnson Utilities L.L.C. 5230 E. Shea Blvd., Ste. 200 Scottsdale, Arizona 85254
14	Flagstaff Ranch Water Company, Inc. PO Box 38501 Mormon Lake, Arizona 86038	Granite Oaks Water Users Association PO Box 4947 Chino Valley, Arizona 86323	Joshua Valley Utility Company 6810 E. Horseshoe Rd. Paradise Valley, Arizona 85253
15	Forest Highlands Water Company 2425 William Palmer Flagstaff, Arizona 86005	Great Prairie Oasis, LLC 4523 E. Palo Verde Dr. Phoenix, Arizona 85018	Katherine Resort Water Company 7885 Quince St. La Mesa, California 91941
16	Forrest G. & Alice W. Wilkerson PO Box 1322 Clifton, Arizona 85533	Green Acres Water Company 4743 E. 30th Place Yuma, Arizona 85365	Kohl's Ranch Water Company PO Box 206 Payson, Arizona 85547
17	Fort Mojave Tribal Utilities Authority PO Box 5559 Mohave Valley, Arizona 86446	Greenhaven Water Company, Inc. PO Box 5122 Greenhaven, Arizona 86040-5122	
18	Francesca Water Company, Inc. PO Box 85160 Tucson, Arizona 85754		
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1	Kraus Investment LC 44444 N. Shangri-La Lane New River, Arizona 85087	McNeal Water Company PO Box 154 McNeal, Arizona 85617	AmeriVision Communications, Inc. 2037 Laskin Rd. Virginia Beach, VA 23454
2	Kyllo Development Corp. PO Box 938 Mayer, Arizona 86333	Mescal Lakes Water Systems Inc. PO Box 85160 Tucson, Arizona 85754	Digital Transportation Corporation 1720 Q St. Sacramento CA 95811
3	La Casita Water Company, Inc. PO Box 85160 Tucson, Arizona 85754	Michael's Ranch Water Users' Association 1 Michaels Ranch Dr. Sedona, Arizona 86336	AT&T Corp. Attn: Robert Cancillieri One ATT Way, Rm 3B111H Bedminster NJ 07921
4	Lago Del Oro Water Company 9532 E. Riggs Rd. Sun Lakes, Arizona 85248	Mirabell Water Company, Inc. PO Box 85160 Tucson, Arizona 85754	Baldwin County Internet/DSSI Service, L.L.C. 22645 Canal Rd., Ste. B Orange Beach AL 36561
5	Lagoon Estates Water Company, Inc. 2600 N. 44th St., Ste. 203 Phoenix, Arizona 85008	Mohawk Utility Company PO Box 1348 Wellton, Arizona 85356	BCE Nexxia Corporation 1821 Walden Office Square, Ste. 400 Schaumburg IL 60173
6	Lake Pleasant Water Company 2390 E. Camelback Rd., Ste. 310 Phoenix, Arizona 85016	Monte Vista Water Co., L.L.C. 4762 N. Rustler Place Douglas, Arizona 85607	Bill Bradford PO Box 702 Pearce AZ 85625
7	Lake Verde Water Company, Inc. PO Box 2777 Camp Verde, Arizona 86322	Montezuma Rimrock Water Company LLC 3031 E. Beaver Creek Rd. Rimrock, Arizona 86335	Business Discount Plan, Inc. One World Trade Center, Ste. 800 Long Beach CA 90831
8	Las Quintas Serenas Water Company PO Box 68 Sahuarita, Arizona 85629	Morenci Water and Electric Company PO Box 68 Morenci, Arizona 85540	Business Network Long Distance, Inc. 1400 Sixteenth St., Ste. 400 Denver CO 80202
9	Lazy C Water Service PO Box 1 Tucson, Arizona 85702	Mormon Lake Water Co. PO Box 29041 Phoenix, Arizona 85038	Candace Adair 4218 W. Flower St. Phoenix AZ 85019-4135
10	Liberty Utilities (Bella Vista Water) Corp. 12725 W. Indian School Rd., Ste. D101 Avondale, Arizona 85392	Morristown Water Company PO Box 156 Morristown, Arizona 85342	CenturyLink Communications, LLC 100 CenturyLink Dr. Monroe LA 71203
11	Little Park Water Company 45 Castle Rock Rd., Ste. 4 Sedona, Arizona 86351	Mount Tipton Water Co., Inc. PO Box 38 Dolan Springs, Arizona 86441-0038	CenturyLink Public Communications, Inc. 100 CenturyLink Dr., MS: 2NW768 Monroe LA 71203
12	Livco Water Company PO Box 659 Concho, Arizona 85924	Mountain Dell Water, Inc. 1492 W. Palmer Ave. Flagstaff, Arizona 86005	Charles Bellows 4630 First North Ave PO Box 573 Joseph City AZ 86032
13	Loma Estates Water Co., LLC 11620 Bella Sierra Trail Prescott, Arizona 86305	Mountain Glen Water Service, Inc. PO Box 85160 Tucson, Arizona 85754	Commercial Pay Phones, LLC 8510 NW 56th St Miami FL 33166
14	Lord Arizona Water Systems, Inc. PO Box 3048 Show Low, Arizona 85902	Naco Water Company, LLC PO Box 85160 Tucson, Arizona 85754	Conectado, Inc. 701 N. Green Valley Pkwy., Ste. 200 Henderson NV 89074
15	Los Cerros Water Company, Inc. 4003 N. Flowing Wells Rd., Ste. 111 Tucson, Arizona 85705-2499	Narvol D. Bales 5416 E. Hwy 181 Pearce, Arizona 85625	Consumer Telcom, Inc. 170 S. Green Valley Pkwy., Ste. 300 Henderson NV 89012
16	Lucky Hills Water Company PO Box 309 Tombstone, Arizona 85638	ABS-CBN Telecom North America, Incorporated 150 Shoreline Dr. Redwood City, CA 94065-1400	Custom Network Solutions, Inc. 210 Route 4 E., Ste. 201 Paramus NJ 07652
17	Lyn Lee Water Company PO Box 86205 Phoenix, Arizona 85080	Ambalal B. Patel 2131 S. Craycroft Rd. Tucson, AZ 85711	Dial World Communications, LLC 19109 SW 80th Court Miami AZ 33157
18	Management Systems, LLC 211 W. Saddle Lane Payson, Arizona 85541		